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PRESIDENT MAURSTAD: If the house could come...please come to order.

SENATOR HILGERT: Yes, this is quite riveting. Thank, you, Lieutenant Governor. (Laugh) It was the thought of the Department of Labor that this provision would not apply to any jobs in the agricultural sector because, for the most part, those engaged in work relating to agriculture are not liable for the payment of unemployment taxes. There was, however, a provision in the unemployment tax statutes that requires any person or company engaged in agricultural industry that if an employee achieves more than 20 consecutive weeks of employment in the calendar year or has a payroll of greater than \$20,000, that person or company shall be subject to unemployment tax, and because of LB 330, subject to the child labor law. This provision, the provisions related to the payment of the unemployment tax applies to everything from feedlots to bean walkers. Please note that the persons or corporations who engage in agricultural work and subject to unemployment tax are those that achieve one of the two qualifiers detailed above. If a corporation does not achieve one of those qualifiers, the 20 weeks or the \$20,000, then they may hire 12- and 13-year-olds to perform work. The Department of Labor did not think that any detassellers would be subject to this change in the statute and for four years it was interpreted as such. Late June or early July of 1999, a complaint was received by the Department of Labor with regards to the wages paid by a large detasseler. A labor safety inspector contacted the Legal Division at the department to inquire as to whether or not these large detassellers, ones with the payroll in the excess of \$20,000 were, in fact, able to hire 12- and 13-year-olds under the provisions of LB 330, way back in '95. Legal Council reviewed the provision and concluded that, in fact, these large detasseling firms were statutorily prohibited from hiring 12- and 13-year-olds. The department has decided to ask the Legislature to alleviate the unintended consequence during the following legislative session. And Legislative Session, year 2000, there was LB 1128, a bill designed to address this unintended consequence via statute. The bill did not pass. We ran out of time, it was a short session. Now...and then the